



ENTERED
TAWANA C. MARSHALL, CLERK
THE DATE OF ENTRY IS
ON THE COURT'S DOCKET

The following constitutes the ruling of the court and has the force and effect therein described.

Signed January 5, 2010


United States Bankruptcy Judge

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:

SUPERIOR AIR PARTS, INC.

DEBTOR-IN POSSESSION.

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Case No. 08-36705-BJH-11

Hearing Date: 12/23/09

Hearing Time: 9:00 a.m.

**ORDER GRANTING FIRST OMNIBUS OBJECTION TO CLAIMS
(NO LIABILITY- INSURANCE RELATED CLAIMS ASSUMED UNDER PLAN)**
(Relates to Docket No. 462)

Upon the First Omnibus Objection to Claims (No Liability- Insurance Related Claims Assumed Under Plan) (the “Objection”) of Marla Reynolds, Trustee, of the Superior Creditor’s Trust (the “Trustee”) objecting to the Assumed Insurance Claims¹ as more fully set forth in the Objection; and the Court having jurisdiction to consider the Objection and grant the requested relief in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the Objection being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Trustee having provided proper notice of the

Objection; and the Court having held a hearing to consider the requested relief (the “Hearing”) with the appearances of all interested parties noted in the record of the Hearing; and the Court having found sufficient legal and factual grounds for disallowing the Assumed Insurance Claims listed on Exhibit A to the Objection;² and the Court having determined that the legal and factual bases set forth in the Objection establish just and sufficient cause to grant the requested relief herein; and therefore, it is:

ORDERED that pursuant to section 502(b) of the Bankruptcy Code, each Assumed Insurance Claim listed on Exhibit A hereto is hereby disallowed and expunged in its entirety; and it is further

ORDERED that none of the parties holding Assumed Insurance Claims are entitled to a distribution in this Bankruptcy Case; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

###END OF ORDER###

¹ Capitalized terms used herein and not otherwise defined shall have the meanings ascribed to them in the Objection.

² This Order does not apply to the claim of Aviation Part Supply, Inc. The Court has been advised that the parties have agreed to extend the response deadline, and likewise continue the hearing on the Objection, as it pertains to that specific claim.

Exhibit A

Proof of Claim	Claimant	Scheduled Priority	Scheduled Amount	POC Priority	POC Amount	Proposed Treatment
145	Professional Analysis and Consulting, Inc.	General Unsecured	0.00	General Unsecured	99,325.55	Disallow
175	Professional Analysis and Consulting, Inc.			General Unsecured	99,325.55	Disallow
190	Kaplan, Von Ohlen & Massamillo, LLC	General Unsecured	948.15	General Unsecured	67,318.49	Disallow
138	Illinois National Insurance Co. c/o Miller & Associates			General Unsecured	41,595.00	Disallow
95	Coddington, Hicks & Danforth, APC			General Unsecured	39,525.86	Disallow
187	Professional Analysis and Consulting, Inc. c/o Robert A. McNees & Associates			General Unsecured	17,511.41	Disallow
132	Paul G. Eberly	General Unsecured	118.51	General Unsecured	15,884.70	Disallow
57	Schnader Harrison Segal & Lewis LLP	General Unsecured	Unknown	General Unsecured	9,418.32	Disallow
89	Louis S. Franecke, Esq. Franecke Law Group	General Unsecured	0.00	Wage	6,350.00	Disallow
96	Accident Investigation & Reconstruction, Inc.	General Unsecured	0.00	Priority Unspecified	6,090.09	Disallow
114	Accident Investigation & Reconstruction, Inc.			Priority Unspecified	6,090.09	Disallow
172	Garvin, Agee, Carlton & Mashburn, P.C.	General Unsecured	0.00	General Unsecured	4,657.42	Disallow
97	Moran Brown PC	General Unsecured	0.00	General Unsecured	2,741.00	Disallow
136	Schnader Harrison Segal & Lewis LLP			General Unsecured	2,207.50	Disallow
86	Flight International, Inc.	General Unsecured	1,189.31	General Unsecured	2,300.00	Disallow